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princes, dispense with oaths, or absolve subjects from their allegiance. Appeals are not any more carried to Rome from the national tribunals, nor justice sold there to the highest bidder. The clergy have ceased to pass laws which bind the laity and to enforce them with spiritual censures. Felonious priests suffer for their crimes like unconsecrated mortals. Too zealous prelates cannot call poor creatures before them *ex-officio*, cross-question them on their beliefs, fine, imprison, or burn them at the stake. Excommunications are kept in bounds by the law of libel. Itinerant pardon-venders no longer hawk through Europe their unprofitable wares. Cardinals cannot now add see to see that they may have princes' revenues, or private clergy buy benefices as they would buy farms, and buy along with them dispensations to neglect their duties." He does not add, as he should, that a new spirit was infused into the Christianity of northern Europe whereby in the "freedom of the Christian man" of which Luther spoke so much, the works of Christian freedom, the free air of scientific research, the free governments of the present day, and, particularly, the intelligent and progressive spirit of the English Protestant monarchy, and of its daughter, the American Republic, were rendered possible.

We esteem the work a valuable and timely one, and a positive service to the cause of truth, defective in certain lines as we have found it to be.

FRANK HUGH FOSTER.

*The History of Local Rates in England.* Five Lectures by EDWIN CANNAN. [Studies in Economics and Political Science.] (London, New York, and Bombay: Longmans, Green and Co. 1896. Pp. 140.)

THIS book is the first fruit, in the way of publication, of the London School of Economics and Political Science recently established under the directorship of Mr. W. A. S. Hewins. It is an amplification of five lectures delivered before the school, and hence can make, as the author himself expressly states, no pretence to cover, even in outline, the yet unworked field of the history of English local taxation. Its purpose is merely to trace the historical growth of two of the most characteristic features of the existing system; namely, the exemption of personal property and the assessment of the occupier rather than the owner of real estate. Mr. Cannan would probably not make the claim that his investigation of even this limited field was exhaustive. What he has done is to make a careful and scholarly study of the more available sources of information. The facts collected and the ability with which their significance is pointed out are sufficient, however, to yield a real addition to our very limited knowledge of the subject.

As in most fields of English economic and administrative activity, general legislative enactments shed comparatively little light on the details of actual practice. It is a great merit of this book that it goes behind statutory provisions and shows that the present practice is deter-

mined not by the provisions of the poor-law of 1601, to which we are usually referred for an explanation of the existing system of rating, but by custom gradually acquiring through time and statutory and judicial sanction the force of law; the provisions of the law of 1601 having been themselves largely influenced by the then existing custom, and having been of so indefinite a character as to admit great variety in practice. The conclusions reached may be briefly summarized as follows: Local taxes, at first assessed upon the inhabitants of the locality, according to ability to pay or to benefit received from the expenditure of the tax, came gradually to be assessed on real estate in proportion to its annual value; because, practically, in an agricultural community, and even in towns of the mediæval sort, the extent and character of the real estate occupied was the best index, both of ability and benefit; and because, this standard of assessment once adopted, it was natural to assess the land of non-resident occupiers, the tax thus coming to be regarded as assessed on property rather than on persons. It was assessed upon the occupier because it was through his hands that the revenue to be assessed first passed; and the non-occupying owner was exempt because to tax him had the appearance of double taxation of a single source of revenue. As a matter of fact, the question was, in the early period, comparatively unimportant, since the modern relation between tenant and landlord did not exist. The result just described had been, for the most part, reached before the introduction of the poor-rate. The poor-rate, indeed, growing out of voluntary contributions, from which the voluntary element had been gradually eliminated, was intended as, and perhaps for a time, to some extent and in some places, actually was, a return to the principle of assessment according to ability, from whatever source derived. The act of 1601, however, provided, in accordance with the then existing usage, for the assessment of all occupiers, and hence of non-resident occupiers, of lands and other specified forms of real estate; and the practice from the beginning doubtless conformed, for the most part, to the established custom in assessing local rates, the exemption of personal property, notwithstanding its increasing importance, being continued as the result of the force of custom and the difficulties involved in its assessment. Instances of the assessment of some forms of such property were, however, not uncommon in the seventeenth century and continued to exist throughout the eighteenth. At the end of the last century stock in trade was declared ratable and remained so legally until all personal property was exempted by the act of 1840. While there seems good reason to believe from the facts at hand that this is in general a correct outline of the course of development, our knowledge of details, particularly for the earlier centuries, is still very imperfect, and it is not improbable that local rates were, for a longer time than Mr. Cannan seems to think, of the nature of a general property tax. This is the impression given by Professor Seligman in his essay on the general property tax, and Mr. Cannan certainly brings forward no facts to disprove it; but whether his conclusions be accepted or not, the book has a real value from the facts collected in it.

HENRY B. GARDNER.